

ABSTRACT OF THE DISCLOSURE

A first concave portion for the element isolation,
a second concave portion for an aligning mark, and
a third concave portion for an anti-fuse portion are
5 formed simultaneously within a silicon substrate.

After a silicon oxide film is formed on the entire
surface, the silicon oxide film positioned within the
second and third concave portions is removed. Then,
a gate insulating film is formed on the entire surface,

10 followed by forming a polysilicon film on the gate
insulating film. Further, these polysilicon film and
gate insulating film are selectively removed to form
a gate electrode above an element region, an aligning
mark portion in the second concave portion, and a gate
15 electrode for an anti-fuse portion on the bottom
surface of the third concave portion.